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ABSTRACT

The business office guides of the departments of education of Illinois and New Jersey served as the basic resource documents in forming this guide for independent school business managers. The checklists are grouped under the following headings: financial management, insurance and risk management, records retention, purchasing, nonacademic staff, food service, maintenance, and transportation service. After completing a particular checklist, business officials can identify strengths and weaknesses and develop realistic plans for outlining and reaching goals, meeting needs, and making improvement. Statements on the checklists are purposely designed to elicit a definite response, "Yes," "No," or "Not applicable" (N/A). The "correct" answer will depend on the school and its policies, practices, requirements, and circumstances. The checklists are arranged in looseleaf format to permit addition or alteration of whole sections or of individual pages. (Author/MLF)

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CHECKLISTS FOR BUSINESS MANAGERS

A Tool for Effective Independent School Management

NAIS

1979

National Association of Independent Schools
4 Liberty Square, Boston, Massachusetts 02109

Introduction

Checklists for Business Managers has been prepared to help school business officers make their school operate more smoothly and to help them to do an even better job of supporting the academic program of their school.

The purpose of any self-study is to identify strengths and weaknesses and to develop realistic plans for outlining and reaching goals, meeting needs, and making improvements. The statements on the checklists are purposely designed to elicit a definite response, whether "Yes," "No," or "Not applicable" (N/A). After completing a particular checklist, it is a good idea to look over your answers as a guide to setting priorities for filling gaps and making improvements. The "correct" answer will vary, of course, depending on your school and its own policies, practices, requirements, and circumstances.

We have not attempted to cover every possible business function in this set of checklists because needs change and different areas of school business operation assume varying degrees of importance in response to local, national, and world conditions. We would very much appreciate hearing from readers about new areas they would like to see covered or about topics covered here that they feel need more complete treatment. We have arranged the checklists in looseleaf format to permit addition or alteration of whole sections or individual pages, and to allow different sections to be circulated among key staff members in the school.

On behalf of the National Association of Independent Schools, the NAIS Business Affairs Committee wishes to thank the departments of education of the states of Illinois and New Jersey, whose business office guides served as the basic resource documents in forming this guide for independent school business managers, which was compiled by Business Affairs Committee member Stephen R. Brooks, of The Latin School of Chicago, Illinois, in collaboration with other members of the committee and selected business managers around the country.

Helen L. Diserens
Chairman, NAIS Business
Affairs Committee

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FINANCIAL MANAGEMENT

Competent management is the key to any successful business operation. In the case of a school, competent management is a great financial responsibility. Parents' demands for increased service for tuition dollars invested make it imperative for independent school administrators to provide efficient, economical school services.

The school business manager is key to ensuring that educational expenditures produce the best possible educational returns. For this reason, administrators and their staffs must be continually aware of the changing tides of educational demands, social climate, and business operations. They must understand modern management techniques and apply them wherever indicated.

Financial planning, up-to-date accounting methods, effective internal control, clear and concise reporting, and objective evaluation are all necessary for competent school business management. Financial planning is needed to produce an orderly flow of funds and to determine priorities for the many services and activities that compete for funds in the school.

All reports required by the school's board of trustees and administrators, as well as those required by state and federal agencies, should be readily available. Concise, prompt reporting is the watchword for today's business office.

Proper and constant evaluation of planning, budgeting, accounting, internal control, auditing, and reporting is important if the school is to meet its obligation to the students and parents it serves.

	Yes	No	N/A
Long-term financial planning			
1. The board of trustees has adopted written policies outlining the scope of financial planning for the school.	___	___	___
2. The school has compiled at least a five-year history of tuition and fee charges.	___	___	___
3. The school has projected for at least five years tuition and other income.	___	___	___
4. The school has a historical enrollment schedule.	___	___	___
5. The school has a projected enrollment schedule.	___	___	___

	Yes	No	N/A
6. The school has compiled a five-year history of per pupil operating expenditure.	—	—	—
7. The school has projected for at least five years per pupil instructional expenditure.	—	—	—
8. The school has compiled a five-year history of revenues by fund.	—	—	—
9. The school has projected for at least five years revenues by fund.	—	—	—
10. The school has made at least a five-year facility plan that includes major capital improvements.	—	—	—
11. The school has a debt retirement and interest schedule that indicates payments required for outstanding mortgages and/or loans.	—	—	—
12. The school makes monthly cash flow projections and analyses for use in investment planning and for determining short-term cash needs.	—	—	—
13. The school invests funds prudently to obtain maximum returns.	—	—	—
14. The school has a plan for estimating the most opportune time for capital fund drives.	—	—	—
15. The school has compiled a five-year history of endowment funds at market value.	—	—	—
16. The school has projected for at least five years endowment funds at expected market value.	—	—	—
17. Items 1-16 are also worked into the school's short-term financial planning.	—	—	—

Budgeting

1. The board of trustees has adopted written budget policies.	—	—	—
2. The school has a calendar scheduling development of budget activities throughout the year (see schedule suggested in Accounting for Independent Schools, NAIS, 1977).	—	—	—
3. The budget is presented in a form that is useful--simple and relevant--to all persons involved in the budgeting process.	—	—	—

	Yes	No	N/A
4. The budget contains a statement of the school's educational philosophy.	—	—	—
5. The budget contains a statement of the school's educational objectives that supports the expenditures proposed.	—	—	—
6. The school's administration does not attempt to build surpluses or create deficiencies by arbitrary allocation of funds.	—	—	—
7. The budget is planned and developed with sufficient participation by faculty, staff, students, and parents as appropriate to the school.	—	—	—
8. The budget provides for contingencies.	—	—	—
9. The budget contains both a fund-by-fund summary and a summary of all school funds as a whole.	—	—	—
10. The budget follows the minimum chart of accounts as outlined in Accounting for Independent Schools.	—	—	—
11. The budget lists expenditures by building when appropriate.	—	—	—
12. The budget lists expenditures by department when appropriate.	—	—	—
13. The budget lists expenditures by program when appropriate.	—	—	—
14. Budgeting practices within the school are consistent by building, department, and program.	—	—	—
15. The school publishes and distributes the budget.	—	—	—
16. A pro forma budget is adopted before the beginning of the fiscal year.	—	—	—
17. The board of trustees passes a resolution adopting the pro forma budget.	—	—	—
18. The board of trustees passes separate resolutions for extraordinary, nonbudgeted expenses.	—	—	—

	Yes	No	N/A
19. Copies of the adopted budget are available to all interested and appropriate persons.	___	___	___
20. The board of trustees approves specific expenditures to be charged to any reserve accounts that have been restricted in use and are not included in the approved budget.	___	___	___

Accounting

1. The board of trustees has adopted written policies outlining the scope of the accounting function within the school.	___	___	___
2. Year-end financial reports are prepared on the accrual basis of accounting.	___	___	___
3. The double-entry system of bookeeping is being maintained.	___	___	___
4. Accounting records are based on recommendations made in Accounting for Independent Schools.	___	___	___
5. The school's budgeting system is based on recommendations made in Accounting for Independent Schools.	___	___	___
6. The school has an accrual accounting system.	___	___	___
7. Accounting for and reporting of transactions, including encumbrance posting, are current.	___	___	___
8. Cash deposits are made daily or when the total exceeds $100.	___	___	___
9. Accounts payable records are current.	___	___	___
10. Vendors are paid on time to take advantage of discounts.	___	___	___
11. Accounts receivable are current.	___	___	___
12. Invoices are approved, prior to payment, by authorized personnel (other than the employee who prepares the voucher).	___	___	___
13. Receipts for cash received are issued.	___	___	___
14. Activity funds are maintained in accordance with accounting guidelines.	___	___	___

	Yes	No	N/A
15. Food service accounts are maintained in accordance with applicable state and federal regulations.	___	___	___
16. Monthly financial balances are reconciled, and a trial balance is kept on permanent record.	___	___	___
17. The accounting system is evaluated and updated periodically.			
18. The accounting system is producing the type of information needed for adequate reporting and for management purposes.	___	___	___

Internal control: cash disbursements

1. There is a maximum amount for individual disbursements from petty cash.	___	___	___
2. Disbursements from petty cash are recorded with proper supporting data and approvals.	___	___	___
3. The petty cash fund is reconciled at least once a week by someone other than its custodian.	___	___	___
4. All checks are serially prenumbered to permit accountability.	___	___	___
5. All cash disbursements, except petty cash items, are made by checks, which are accounted for either as having been used, voided, or unused.	___	___	___
6. Cash disbursement is limited to specifically authorized persons.	___	___	___
7. Check preparation, signing, and mailing are delegated to separate individuals.	___	___	___
8. Checks are prepared only on the basis of a properly authorized written document, such as an approved invoice.	___	___	___
9. Checks are submitted for authorized signatures accompanied by supporting data.	___	___	___
10. Checks are signed by at least two people.	___	___	___
11. Blank checks are not signed in advance.	___	___	___
12. Bank accounts are reconciled monthly.	___	___	___

	Yes	No	N/A
Internal control: fixed assets			
1. Supplies and equipment are released only on the basis of properly approved requisitions.	___	___	___
2. Inventory maintenance is determined by specific people.	___	___	___
3. Detailed records of cost and accumulated depreciation of fixed assets are kept.	___	___	___
4. Periodic physical inventories are taken.	___	___	___
5. Equipment is properly tagged or coded.	___	___	___
6. Adequate records of transfer, sale, or disposal of equipment are kept.	___	___	___
7. Independent appraisal is made of fixed assets as needed.	___	___	___
Internal control: bonds and investments			
1. Proceeds from capital campaigns are used in accordance with stated provisions.	___	___	___
2. Separate accounts are maintained for each capital fund.	___	___	___
3. All investments are authorized by resolution of the board of trustees.	___	___	___
4. All investments are held in the school's name.	___	___	___
5. All investments are made according to policies of the board of trustees.	___	___	___
Internal control: general considerations			
1. The financial work of people on vacation is performed by someone else.	___	___	___
2. All persons responsible for school funds are covered by an appropriate fidelity bond.	___	___	___
3. Insurance coverage is reviewed periodically by qualified persons to determine its adequacy.	___	___	___
4. Student activity fund records are maintained in accordance with generally accepted accounting procedures.	___	___	___

Auditing	Yes	No	N/A
1. The school has a firm of certified public accountants conduct an audit promptly after the end of each fiscal year.	—	—	—
2. The auditing firm assigns people to its audit team who have experience in auditing schools and/or other nonprofit organizations.	—	—	—
3. The audit team checks internal controls to see how well they work.	—	—	—
4. The auditing firm helps the school by making suggestions for changes in procedure.	—	—	—
5. Auxiliary, trust, and agency funds are audited.	—	—	—
6. Outstanding loan obligations are audited.	—	—	—
7. Food service funds are audited.	—	—	—
8. State and federal program grants are audited.	—	—	—
9. A revenue versus expenditure analysis is made of general obligations.	—	—	—
10. The payroll journal is audited.	—	—	—
11. Revenues and accounts receivable are audited.	—	—	—
12. Purchases, receiving, accounts payable, and inventories are audited.	—	—	—
13. The audit includes review of the minutes of the board of trustees and other pertinent documents.	—	—	—
14. The audit verifies that balances with depositories have been authorized by the board of trustees.	—	—	—
15. The audit report analyzes the financial transactions within each fund.	—	—	—
16. The audit report is prepared on the accrual basis of accounting.	—	—	—
17. The audit report sets forth separate schedules for at least the balance sheet, line item analysis, activity funds, food service report, debt service analysis, analysis of receipts, changes in capital, etc., as needed and as suggested in Accounting for Independent Schools.	—	—	—

	Yes	No	N/A
18. The audit report meets the minimum standards for independent institutions stated in Audits of Colleges and Universities (American Institute of Certified Public Accountants, 1973).	—	—	—
19. The audit report is delivered within a reasonable time.	—	—	—
20. The auditing firm provides enough copies of its report for adequate distribution.	—	—	—
21. The board of trustees receives a management letter from the auditing firm each year within a reasonable time.	—	—	—
22. The auditor's recommendations are reviewed promptly by the board of trustees, the chief business officer, and the head of the school.	—	—	—

Reporting

1. A status report comparing budgeted with actual expenditures and revenues on a year-to-date basis is made available as necessary to all concerned persons and lending institutions.	—	—	—
2. The school maintains a monthly cash flow schedule, with monthly analysis as needed.	—	—	—
3. A monthly or quarterly report on activity funds is filed with the head of the school and the finance committee of the board of trustees.	—	—	—
4. A monthly or quarterly report on the imprest fund is filed with the head and the finance committee, as appropriate.	—	—	—
5. A monthly or quarterly report on the food service account is filed with the head and the finance committee.	—	—	—
6. All reports required by the Internal Revenue Service and state authorities are properly prepared and filed on time.	—	—	—
7. All reports required for federal, state, and local agencies are filed with the proper agency.	—	—	—
8. Reports are submitted to Moody's and to Dun & Bradstreet.	—	—	—

	Yes	No	N/A
9. The annual audit report is discussed at a trustees' meeting and a synopsis of the audit is available for distribution.	___	___	___
10. All reports to parents on financial matters are clear and concise.	___	___	___
11. The annual financial statement is prepared and distributed by the school to parents and other interested persons.	___	___	___

INSURANCE AND RISK MANAGEMENT

The checklists that follow are intended to help the school (1) determine the adequacy of its insurance program, (2) avoid additional expense, and (3) protect its investment in physical plant.

To maintain public trust, the school's business manager has to make sure that the school is protected from potential loss. The school and its trustees must therefore develop an insurance program that protects the school from all kinds of liability and property damage loss. Administering an adequate insurance program today is a complex operation that has to be evaluated continuously and updated to meet new requirements placed on the school by legislation and/or court decisions.

When the school decides to self-insure, serious consideration must be given to proper funding, and only after consulting several insurance authorities.

Student accident insurance and employees' health and accident insurance are not included in the following checklists.

	Yes	No	N/A
Workmen's compensation insurance			
1. The school carries compensation insurance on all employees, including volunteer workers.	___	___	___
2. The school considers its coverage adequate in terms of the size of the school and classes of employees.	___	___	___
3. The school has a planned safety program.	___	___	___
4. The school maintains records of absence due to work-related injuries.	___	___	___
5. The school sets up individual claim files when it is notified of pending claims.	___	___	___
6. The policy covers "Broad Form All States Endorsements" as well as "Foreign" when applicable.	___	___	___
Liability insurance			
1. The school carries comprehensive general liability coverage.	___	___	___
2. Comprehensive general liability is covered in a multi-peril policy.	___	___	___
3. The school carries an umbrella excess policy.	___	___	___

2 / Insurance

	Yes	No	N/A
4. On property rented from others, coverage for fire legal liability is provided, or leases contain a hold-harmless agreement.	___	___	___
5. Use and maintenance of all school property are covered.	___	___	___
6. Operations both on and off school property are covered.	___	___	___
7. Contractors' liability coverage is required for work performed by others.	___	___	___
8. School personnel who provide medical services are covered for malpractice.	___	___	___
9. The school carries personal injury liability coverage (libel, slander, defamation of character).	___	___	___
10. The school carries products liability coverage or obtains certificates of liability insurance from suppliers when appropriate and/or applicable.	___	___	___
11. All transportation liability--including leased or rented equipment--is covered.	___	___	___
12. Elevator collision liability is covered.	___	___	___
13. The school carries coverage for uses of premises and equipment by persons other than its own employees.	___	___	___
14. The school carries comprehensive automobile liability coverage on all owned as well as nonowned vehicles leased or rented by the school.	___	___	___
15. Medical payments are included in automobile coverage or personal injury protection in states where applicable.	___	___	___
16. Property damage liability is covered.	___	___	___
17. Nonemployee groups are required to file certificates of liability insurance before using school facilities.	___	___	___
18. The school carries coverage for host liquor liability as needed.	___	___	___
19. Trustees' liability (including all supervisory staff and civil suits) coverage is provided.	___	___	___

	Yes	No	N/A
20. Pension trust liability insurance to cover exposure of fiduciaries under ERISA is provided.	___	___	___

Burglary and theft insurance

1. The board of trustees has enough burglary and theft insurance to cover periods of large receipts.	___	___	___
2. Money and securities are covered.	___	___	___
3. All burglary and theft policies carry appropriate deductible clauses.	___	___	___

Boiler and machinery insurance (including safety)

1. The school has a boiler and related machinery policy.	___	___	___
2. Refrigeration machinery is insured.	___	___	___
3. Air conditioning machinery is insured.	___	___	___
4. All pressure vessels are covered.	___	___	___
5. Certificates of safety are displayed in the boiler room and are current.	___	___	___
6. A qualified inspector makes annual inspections.	___	___	___
7. Other substantial building machinery and miscellaneous electrical equipment are covered.	___	___	___
8. Repair and/or replacement of insured items is provided for.	___	___	___
9. The policy is written in broad form to cover liability and property damage catastrophe.	___	___	___

Builder's risk insurance (for construction projects)

1. An up-to-date builder's risk policy is carried.	___	___	___
2. The interest of a contractor is shown on the policy, and certificates are issued to contractors.	___	___	___

4 / Insurance

	Yes	No	N/A
Floater policies			
1. An all-risk floater policy is carried on school-owned band instruments, uniforms, cameras, fine arts items, audio-visual equipment, and other personal property requiring coverage in addition to the named-peril coverage afforded by fire and extended coverage.	___	___	___
2. Insured items are carried at replacement value.	___	___	___
3. The school warns students that their property is not insured.	___	___	___
Garage keeper's legal liability insurance			
1. If the school operates an auto mechanic shop, it carries a garage keeper's liability policy.	___	___	___
2. If the school operates an auto shop and has such exposure, provision is made for coverage for fire and explosion, auto theft, riot, civil commotion, malicious mischief, and vandalism.	___	___	___
Fire insurance			
1. Fire insurance is carried on all buildings and contents; otherwise, the school is self-insured.	___	___	___
2. If fire insurance is carried, it is part of a multi-peril policy.	___	___	___
3. Property and contents are insured at replacement value.	___	___	___
4. All real property is appraised regularly.	___	___	___
5. A statement of value, updated each year, is filed on an agreed-amount basis with the insurance company for each building and its contents.	___	___	___
6. The policy contains a co-insurance clause.	___	___	___
7. The policy is written on a blanket basis.	___	___	___
8. The policy insures each building and its contents separately.	___	___	___
9. An up-to-date schedule of rates is prepared by the appropriate inspection and rating bureau.	___	___	___

	Yes	No	N/A
10. The fire insurance policy carries a deductible.	___	___	___
11. The school has a valuable papers policy.	___	___	___
12. If the school is not self-insured, does the coverage provide for extra expense benefits?	___	___	___

Extended coverage

1. Extended coverage is part of the multi-peril policy or fire policy.	___	___	___
2. The school carries vandalism insurance.	___	___	___
3. There is a deductible for vandalism.	___	___	___

Fidelity bonds

1. Special fidelity bonds are carried on people who normally handle money and/or sign checks.	___	___	___
2. A special fidelity bond is carried on the school's cashier that is adequate to cover peak periods.	___	___	___

General insurance considerations

1. All policies are kept in a safe, secure place.	___	___	___
2. Up-to-date inventories of property and contents are kept.	___	___	___
3. As far as possible, all coverage consists of package policies.	___	___	___
4. All coverage is with companies of financial strength and generally recognized stature (Best's AAAAA+).	___	___	___
5. Good professional rapport has been established with the school's agent(s) or broker(s) so that claim and policy service is efficient.	___	___	___
6. An insurance roster and/or coverage schedule showing basic coverages and expiration dates is maintained as a tickler file.	___	___	___
7. The school follows appropriate bidding practices.	___	___	___

6 / Insurance

	Yes	No	N/A
8. Litigation procedures are part of the policies adopted by the board of trustees.	___	___	___
9. The school is named as an additional insured in a contractor's insurance policy in matters of property damage and liability coverage. Such certificates are on file in the school's business office.	___	___	___
10. If insured by a mutual company, the school has a nonassessable insurance policy.	___	___	___
11. The school has coverage for possible errors and/or omissions in the area of employee benefits.	___	___	___

RECORDS RETENTION

Records storage and records retention are major concerns of schools. Each category of records has different retention and disposition requirements. We have prepared this checklist to help bring order to this area of school business management.

Schools are continually asked to document personnel and financial matters. It is incumbent upon each school and its business manager to make sure that the school has an adequate system that meets federal and state code requirements on student and parent rights of access to appropriate documents while maintaining the confidentiality of student and faculty records.

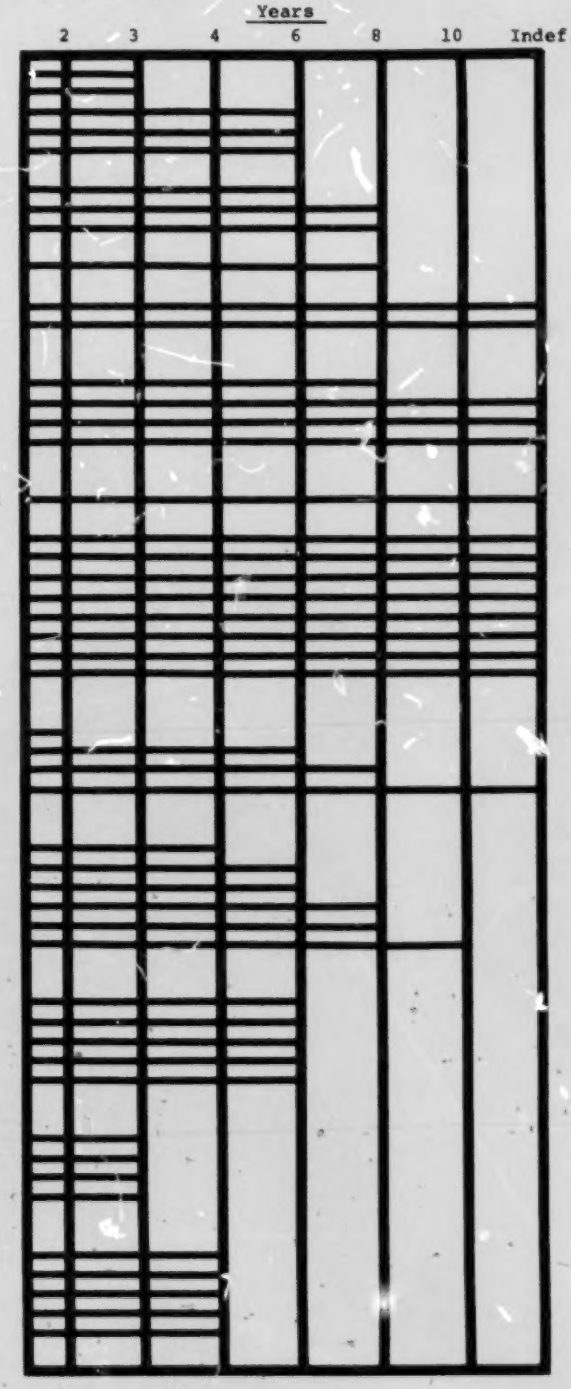
The retention of student records is governed by the state education department and/or the accrediting authority of the school. In the event of a school's closing, student records must be disposed of as required by these agencies.

See the following page for a records retention checklist.

	Yes	No	N/A
1. The school has a guide or schedule for retention of records that meets state and federal requirements and generally accepted procedures.	___	___	___
2. The school provides a fireproof storage area for permanent records.	___	___	___
3. The school has a system for storing permanent records.	___	___	___
4. Student records are maintained in accordance with state and federal laws and regulations governing maintenance of, access to, and dissemination of information from such records.	___	___	___
5. The school has a systematic program for transfer or retirement of inactive records.	___	___	___
6. The school has a written policy on records management.	___	___	___
7. The school maintains a filing system that allows records to be filed and found easily.	___	___	___
8. Original student records and microfilm copies are kept in two separate buildings or locations.	___	___	___

RECORDS RETENTION CHECKLIST

Business records, especially those that are voluminous and bulky, should be disposed of as soon as they outlive their usefulness. In fact, of the staggering volume of paper kept by business firms, much could be destroyed after three or four years. By systematically following the checklist below of many common business documents, you can minimize unnecessary records. Developed from the requirements specified in over 900 federal and state regulations, the list summarizes the practices of a large number of companies.



Accounting
- Bank statements & deposit slips
- Payroll (time cards)
- Dividend checks (canceled)
- Expense reports
- Subsidiary ledgers (including A/P & A/R ledgers)
- Trial balances (monthly)
- Checks (payroll & general)
- Payroll (individual time reports & earnings records)
- Vouchers (for payments to vendors employees, et al.)
- Audit reports
- General ledgers & journals

Corporate Records
- Mortgages, notes, & leases (expired)
- Bylaws, charter, & minute books
- Cash books
- Capital stock & bond records (including stock certificates & transfer lists)
- Checks (taxes, property, & fulfillment of important contracts)
- Contracts & agreements
- Copyrights & trademark registrations
- Deeds & easements
- Labor contracts
- Patents
- Proxies
- Retirement & pension records
- Tax returns & working papers

Correspondence
- General
- License, traffice, & purchase
- Production
- Legal & tax

Insurance
- Policies (all types--expired)
- Accident reports
- Fire inspection reports
- Group disability records
- Safety reports
- Claims (after settlement)

Personnel
- Contracts (expired)
- Daily time reports
- Disability & sick benefits records
- Personnel files (terminated)
- Withholding tax statements

Purchasing & Sales
- Purchase orders
- Requisitions
- Sales contracts
- Sales invoices

Traffic (Receiving & Shipping)
- Export declarations
- Freight bills
- Manifests
- Shipping & receiving reports
- Waybills & bills of lading

Statute of limitations

Many business managers feel that they must keep all original records for at least a certain time (six years is the most quoted period), after which no action can be brought against them. In fact, there is no single statute of limitations--there are dozens of them, and the time period for each statute varies depending on the particular law and state. Therefore, record-keeping policies must be guided by the rule of reason and the probability and dollar amount of risk involved--not by statutes of limitations alone.

PURCHASING

The efficiency of the school's purchasing program depends upon its ability to furnish supplies, materials, and equipment at the lowest possible cost in a prompt, orderly manner. The success or adequacy of a purchasing program is measured by how well it fulfills the needs of the entire school, regardless of size or location.

An asterisk (*) denotes items having to do with capital improvement projects or other major expenditures.

	Yes	No	N/A
1. The board of trustees has adopted written policies on the purchasing function of the school.	___	___	___
2. The purchasing department is adequately staffed.	___	___	___
3. The purchasing department has adequate office machines and/or equipment.	___	___	___
4. The purchasing department has adequate space for people and equipment.	___	___	___
5. The school has an administrative procedure manual that covers purchasing policies.	___	___	___
6. The school's policy requires that all commitments for purchases be made through the business office.	___	___	___
7. Purchases are kept within budgeted amounts.	___	___	___
8. Adequate provision is made for organized replacement of equipment.	___	___	___
9. The board's policy allows the purchasing department to make purchases within the budget without prior board approval.	___	___	___
10. Supplies, materials, and equipment are evaluated.	___	___	___
11. Adequate inventories are maintained.	___	___	___
12. An effort is made to standardize supplies and equipment.	___	___	___
13. The business office makes information, catalogues, etc., easily available to staff members and departments.	___	___	___

2 / Purchasing

		Yes	No	N/A
14.	The purchasing department maintains adequate bid lists.	___	___	___
15.	Bid specifications are written in a way that encourages vendors to bid competitively.	___	___	___
*16.	A noncollusion affidavit is part of the bid specifications.	___	___	___
*17.	Bid bonds or bid deposits are used when needed.	___	___	___
*18.	Performance bonds are used when applicable.	___	___	___
19.	Quotations are obtained when formal bidding is not required or appropriate.	___	___	___
*20.	Bid notices are advertised when advisable.	___	___	___
*21.	Bid openings are handled formally at the time and place stated.	___	___	___
*22.	Contracts are awarded promptly and in accordance with board policy.	___	___	___
*23.	Construction contracts contain hold-harmless clauses and specifically state insurance coverage requirements.	___	___	___
24.	Requisitions are initiated by users and approved by the person with budgetary responsibility.	___	___	___
25.	The requisition system makes it possible to inform all parties of action to be taken or action already taken.	___	___	___
26.	Adequate procedures are in place for preparing and processing purchase orders.	___	___	___
27.	All purchase orders are prenumbered, and their issue is controlled.	___	___	___
28.	An authorized person signs all purchase orders.	___	___	___
29.	Purchase orders are required for everything except small items purchased from petty cash.	___	___	___
30.	Employees are not permitted to make personal purchases through the school.	___	___	___
31.	Deliveries are checked promptly, and discrepancies are noted and forwarded to the business office for prompt processing.	___	___	___

	Yes	No	N/A
32. The performance of vendors is evaluated.	___	___	___
33. Before being paid, invoices are checked against purchase orders and receiving reports for terms, prices, and quantities.	___	___	___
34. Discounts are taken where applicable.	___	___	___
35. Partial payment is made on incomplete orders.	___	___	___

NONACADEMIC STAFF

Employee morale and performance are directly related to the policies and practices that govern them and their conditions of employment. The following checklist is intended to help schools assess their overall performance in this important area of personnel management.

	Yes	No	N/A
1. The school's employment practices conform to the Civil Rights Act of 1964 and the Fair Employment Standards Acts, as amended, with the best qualified persons being employed.	___	___	___
2. In considering job candidates, the school checks with past employers and verifies character references.	___	___	___
3. Whenever possible, experienced employees are hired as vacancies occur.	___	___	___
4. Promotion from within the organization is encouraged.	___	___	___
5. Part-time employees are adequately screened to ensure appropriate skills and qualifications.	___	___	___
6. Each staff member is provided with in-service training as part of the school's formal plan.	___	___	___
7. Each staff member is sufficiently trained or experienced to perform efficiently.	___	___	___
8. Job descriptions are available, and each employee is fully aware of the responsibilities of his or her position.	___	___	___
9. An organization chart indicating lines of responsibility and approved by the board of trustees is made available as necessary to all employees.	___	___	___
10. School employees are involved in developing the policies that apply to them.	___	___	___
11. Adequate records of time worked and days absent (with reasons) are maintained.	___	___	___
12. The school requires all employees to take an annual vacation.	___	___	___

2 / Nonacademic Staff

		Yes	No	N/A
13.	Supervision of the nonacademic staff is adequate.	—	—	—
14.	The morale of the nonacademic staff is good.	—	—	—
15.	Employees are made aware of existing school policies and kept posted on changes.	—	—	—
16.	Current nonacademic salary schedules and fringe benefits are comparable to those of similar positions in neighboring schools and industry.	—	—	—
17.	All employees are aware of the school's grievance procedure and have it in writing.	—	—	—
18.	Staff members are periodically evaluated, and evaluation reports are written.	—	—	—
19.	The school has an active safety program that operates under OSHA guidelines.	—	—	—
20.	Employees are well-groomed and wear uniforms when appropriate.	—	—	—
21.	Parking facilities are provided for all staff members at or near their places of work.	—	—	—
22.	Employees are reimbursed for using their own vehicles when required to do so.	—	—	—

FOOD SERVICE

	Yes	No	N/A
General nature and organization of program			
1. Food service policies, procedures, and regulations are in written form. A copy of current basic regulations from the state office is on file.	___	___	___
2. The goals and purposes of the food service program are defined in writing and attempt to respond to the various needs of the school.	___	___	___
3. The goals and purposes of the food service program are made known to students, staff, parents, and the community.	___	___	___
4. The food service program serves as a practical application of sound nutrition and as a means of contributing to the health and nutrition of students.	___	___	___
5. Lines of authority and responsibility are clearly defined for the proper administration, supervision, and management of the food service program.	___	___	___
6. Current free and reduced price meal policies approved by the state are on file.	___	___	___
7. Criteria have been developed to identify economically needy students, who are receiving free or reduced price meals.	___	___	___
8. Free or reduced price meals are provided without discrimination for economically needy students, and the procedure used protects their anonymity.	___	___	___
9. Food service employees act as resource people for nutrition education in the classroom.	___	___	___
10. Copies of current applications, agreements, and renewals of federal and state reimbursable food program approved by the state office of education are on file.	___	___	___
11. Goals of the food service program are reviewed annually by the business manager and the food service manager.	___	___	___

	Yes	No	N/A
12. The school pursues an active public relations program in connection with food service.	___	___	___

Staff

1. The food service program is administered and supervised by a trained food service manager.	___	___	___
2. The food service manager meets the requirements established for the position by the school and by local health regulations.	___	___	___
3. The food service manager has had training in foods and nutrition, hospital dietary or food service management, or a combination thereof, and has passed the appropriate sanitation certification examinations.	___	___	___
4. Duties and responsibilities for all food service positions have been clearly defined in written job descriptions.	___	___	___
5. All food service employees have proper physical examinations as prescribed by state and local health regulations.	___	___	___
6. The school employs enough people to operate the food service program efficiently.	___	___	___
7. Food service employees display interest in learning more about the field and in improving the food service program.	___	___	___
8. All food service employees wear clean uniforms as required by health standards.	___	___	___
9. On-the-job and formal in-service training are both provided for food service employees.	___	___	___
10. The salary and wage schedule in effect is based on job classification and definition.	___	___	___
11. The salary and wage schedule attracts and holds competent employees and provides incentive for advancement.	___	___	___
12. The school has an established procedure for evaluation employee performance.	___	___	___
13. Food service personnel policies are clearly defined in writing and are made available to all employees.	___	___	___

	Yes	No	N/A
14. For schools participating in the National School Breakfast or the National School Lunch Program: the entire food service staff is aware of its objectives and the nutritional components of the Type A lunch.	___	___	___
15. Food service employees are encouraged to join and participate in professional associations.	___	___	___
16. Food service employees are encouraged to attend conventions and workshops.	___	___	___
17. Employees are acquainted with safety, first aid, fire, and disaster policies and procedures.	___	___	___
18. The food service manager is part of the school's management team.	___	___	___
19. The school's personnel policies provide for promotion from within when appropriate and/or possible.	___	___	___

Facilities

1. The dining area is open to students who bring their own lunch.	___	___	___
2. The dining area and its furnishings are attractive, durable, and easy to clean.	___	___	___
3. The dining area can be used for other purposes.	___	___	___
4. Kitchen noise is not audible when the dining area is being used for another purpose.	___	___	___
5. Acoustical provisions reduce noise to a minimum.	___	___	___
6. The dining area meets state and local lighting standards.	___	___	___
7. The dining area is well ventilated.	___	___	___
8. Sanitary drinking fountains are provided.	___	___	___
9. The dining area has adequate litter containers and efficient cleanup service.	___	___	___
10. The design and furnishings of the dining area provide a required seating pattern that promotes a safe and efficient traffic pattern.	___	___	___

	Yes	No	N/A
11. The floor of the dining area is in good condition, safe, and easy to clean.	___	___	___
12. There are lavatory facilities near the dining area.	___	___	___
13. Equipment in the kitchen and service areas meets all government sanitation standards, is suitable for school food service preparation, and offers sufficient variety to meet preparation and feeding requirements.	___	___	___
14. An area to receive food and supplies properly is provided.	___	___	___
15. Refrigeration facilities are geared to safe holding of food and economical purchasing.	___	___	___
16. All food is stored on shelves or off the floor on pallets.	___	___	___
17. Storage facilities are large enough to allow economical purchasing and are easily accessible.	___	___	___
18. Electrical switches are properly marked so that people will not turn off refrigeration units by mistake.	___	___	___
19. Mechanical dishwashing facilities are provided.	___	___	___
20. Dishwashing facilities provide and maintain correct pretime wash and final rinsewater temperatures.	___	___	___
21. Garbage and refuse are disposed of in a sanitary manner.	___	___	___
22. Precautions are taken to control insects and rodents.	___	___	___
23. Kitchen, serving, storage, and dishwashing areas are well ventilated.	___	___	___
24. Kitchen, serving, storage, and dishwashing areas meet lighting requirements.	___	___	___
25. Adequate and appropriate dressing and lavatory facilities are provided for the food service staff.	___	___	___
26. All equipment has adequate safety devices.	___	___	___

	Yes	No	N/A
27. A regularly scheduled maintenance program is followed for the care of food service equipment.	___	___	___
28. There is an established program for equipment replacement.	___	___	___
29. Operating manuals are available for all food service equipment.	___	___	___
30. Food service employees know about these manuals and are trained to operate all equipment.	___	___	___

Food preparation and service

1. The school schedule provides enough time (30 minutes minimum) for students and faculty to eat while also allowing for travel to and from classes.	___	___	___
2. For participating schools: menus meet nutritional requirements as stipulated in the Child Nutrition Agreement.	___	___	___
3. Menus are planned far enough in advance to allow for good purchasing practices.	___	___	___
4. Maximum use is made of donated commodities as they become available.	___	___	___
5. Food is served in an attractive and appetizing manner.	___	___	___
6. Food is served at the lowest cost possible for the appropriate level of quality.	___	___	___
7. The food served is adequate in quantity as specified by Type A Lunch requirements.	___	___	___
8. Standards are established and followed in preparing and serving food.	___	___	___
9. The food served retains its nutritive value and flavor after preparation.	___	___	___
10. Efficient preparation and service of food is practiced.	___	___	___
11. The food is prepared and served under sanitary conditions.	___	___	___
12. Food is properly stored, handled, prepared, and served.	___	___	___

	Yes	No	N/A
13. Regular inspections are made by the local health department as required by law.	___	___	___

Financial management and legal requirements

1. The food program is under central financial control.	___	___	___
2. The school's financial policy permits serving adequate and satisfying meals at minimum cost to students and others.	___	___	___
3. The food service program is nonprofit.	___	___	___
4. Accurate accounting and record keeping govern money, labor, food, and supplies.	___	___	___
5. Employees who are responsible for handling funds and accounts are bonded.	___	___	___
6. All funds handled in the dining hall are insured.	___	___	___
7. Competitive purchasing governs the purchase of all food and supplies.	___	___	___
8. Established procedures are followed for receiving all food, supplies, and equipment properly to avoid theft and damage and to ensure compliance with bid specifications.	___	___	___
9. An established system of inventory control is in effect for all food, supplies, and equipment.	___	___	___
10. The procedure for paying bills is defined and regulated.	___	___	___
11. An accurate daily record is kept of the number of paid, free, and/or reduced price lunches served.	___	___	___
12. Specifications and standards of quality govern the purchase of food, supplies, and equipment.	___	___	___
13. Monthly profit and loss statements are prepared.	___	___	___
14. Applications for free and/or reduced price lunches are processed properly and filed.	___	___	___
15. The public is notified of the availability of free or reduced price meals.	___	___	___

	Yes	No	N/A
16. A daily record is kept of the adult lunches served in schools on the National School Lunch Program.	___	___	___
17. A daily record is kept of all milk served to adults in schools on the National School Lunch Program.	___	___	___
18. All records, including menus as served, are kept for the three years previous.	___	___	___
19. Daily records are kept for each food service location within the school.	___	___	___
20. Federal and state minimum wage laws are observed.	___	___	___
21. The school informs food service employees about benefits--insurance, social security, retirement, etc.	___	___	___
22. A procedures manual is on file and is followed.	___	___	___

MAINTENANCE

Program	Yes	No	N/A
1. The board of trustees has adopted written policies listing the aims and objectives for the maintenance of buildings and grounds.	___	___	___
2. The maintenance budget is adequate for the present program.	___	___	___
3. The supervisor of buildings and grounds has authority commensurate with responsibility for the program.	___	___	___
4. The supervisor of buildings and grounds makes periodic reports to designated administrators.	___	___	___
5. Maintenance supervisors are involved in developing the budget.	___	___	___
6. The buildings and grounds staff has adequate office space.	___	___	___
7. Secretarial services are provided for the buildings and grounds staff.	___	___	___
8. A blueprint and specification file for all buildings is kept in a central location.	___	___	___
9. A set of up-to-date blueprints and specifications is on file in the office of each building.	___	___	___
10. A central file showing location, type, specifications, and maintenance of all heating, plumbing, and electrical devices is maintained.	___	___	___
11. The present maintenance program is efficient.	___	___	___
12. The present maintenance program is economical.	___	___	___
13. The business manager has complete knowledge and information about equipment upkeep requirements.	___	___	___
14. Other school staff members are consulted regularly about the effectiveness of the maintenance program.	___	___	___

	Yes	No	N/A
15. Teachers and professional staff feel that equipment is maintained properly.	___	___	___
16. Teachers and professional staff feel that equipment is maintained regularly.	___	___	___
17. Teachers and professional staff feel that equipment is replaced often enough.	___	___	___
18. Members of the maintenance staff are encouraged to attend special seminars and workshops to improve their skills.	___	___	___
19. Professional staff members are instructed in the proper use of equipment to help eliminate breakdowns and need for repairs.	___	___	___
20. All requests for maintenance and follow-up are submitted in writing on special forms.	___	___	___
21. All maintenance requests are reviewed and processed by the business office.	___	___	___
22. Priorities are set and fitted into a definite work schedule.	___	___	___
23. Employees are assigned to jobs consistent with their job classification.	___	___	___
24. The program provides for handling emergency situations.	___	___	___
25. Fire extinguishers are readily available and checked periodically, and certificates of inspection are properly attached.	___	___	___
26. Fire exits are available as required by local fire codes, and exit lights are maintained properly.	___	___	___
27. Inspection and approval are required for all work completed.	___	___	___
28. Adequate records (including cost) are maintained for all work completed.	___	___	___
29. The school has an adequate preventive maintenance program.	___	___	___
30. Maintenance projects are contracted if job requirements exceed the capacity of regular staff or if time requirements dictate.	___	___	___

	Yes	No	N/A
31. When cleaning service is contracted, a checklist is routinely used.	—	—	—
32. A coordinated system of regular maintenance performed by staff and special jobs done under contract is working satisfactorily.	—	—	—
33. Inspection and approval are required for all contract work.	—	—	—

Equipment and supplies

1. A maintenance shop, specially designed for repair work, is provided.	—	—	—
2. The maintenance shop is centrally located.	—	—	—
3. The shop is well lighted, ventilated, heated, and conducive to good safety procedures.	—	—	—
4. Adequate shop equipment is provided.	—	—	—
5. All power equipment is properly grounded.	—	—	—
6. All equipment is kept clean and in good repair.	—	—	—
7. Employees are trained in the proper use of all hand and power tools.	—	—	—
8. Vehicles appropriate to their needs on the job are provided for staff members.	—	—	—
9. Employees are not allowed to use school vehicles for personal business.	—	—	—
10. Adequate maintenance records are kept for all vehicles and equipment.	—	—	—
11. An inventory of all vehicles and equipment is maintained.	—	—	—
12. An adequate stock of the following kinds of material is maintained to meet normal day-to-day requirements.			
a. Glass or acrylic for window replacement	—	—	—
b. Lumber	—	—	—
c. Hardware: nails, screws, hinges, door closers, panic bars, etc.	—	—	—

	Yes	No	N/A
d. Plumbing supplies	___	___	___
e. Electrical supplies	___	___	___
f. Paint	___	___	___
g. Heating supplies	___	___	___
13. An inventory of all supplies is maintained.	___	___	___
14. Competitive bids, using adequate specifications, are received for the purchase of supplies, equipment, and for special repair work contracts authorized by the board of trustees.	___	___	___

TRANSPORTATION SERVICE

	Yes	No	N/A
Organization and administration			
1. Lines of authority and responsibilities are clearly defined for proper administration, supervision, and management of the transportation service.	___	___	___
2. Annual transportation budget requirements are clearly and accurately outlined.	___	___	___
3. Required insurance coverage is maintained by the school, along with appropriate certificates from all contractors.	___	___	___
4. A preventive maintenance program is in effect.	___	___	___
5. The head driver or fleet supervisor assists the transportation supervisor.	___	___	___
6. Complete personnel records are kept for all employees, with provision for continuous evaluation.	___	___	___
7. Each school bus driver is fingerprinted.	___	___	___
8. Complete up-to-date cost records are kept for all operations.	___	___	___
9. Office personnel assigned to transportation know school policy and state statutes.	___	___	___
10. Purchase of buses, fuel, and other supplies and vehicles is made according to budgetary guidelines.	___	___	___
11. Specifications and standards for items to be purchased are updated annually to comply with local safety standards.	___	___	___
12. The school instructs students in safety, site emergency evacuation, and proper conduct in going to and from buses and while on the bus.	___	___	___
13. The transportation department and the school administration stay in touch with each other.	___	___	___
14. All transportation operating costs are charged to the proper accounts.	___	___	___

	Yes	No	N/A
15. When public transportation is available, there is sufficient and appropriate communication between the school and the bus company.	—	—	—

Physical facilities and equipment

1. Maintenance employees are safety- and maintenance-conscious and have high standards of performance.	—	—	—
2. The school practices preventive maintenance.	—	—	—
3. The policy on daily reporting, oiling and greasing, and major repairs is posted in each vehicle.	—	—	—
4. The procedure and form of inspection of vehicles and equipment is made clear to each driver.	—	—	—
5. Record keeping by drivers and the business office permits accurate analysis of vehicle operation and scheduling for maintenance.	—	—	—
6. Forms used by drivers, maintenance personnel, and the business office are simple and clear, and they gather information necessary for thorough and comprehensive reports, claims, summaries, and/or estimates.	—	—	—
7. Drivers' instructions covering breakdowns are governed by policy aimed at the safety of students.	—	—	—
8. Vehicles are equipped to allow for safe operation in inclement weather.	—	—	—
9. Accident reports are filed promptly and completely, with a follow-up report.	—	—	—
10. Procedures permit bipartisan (driver and staff) review of accidents.	—	—	—
11. Complete cost records for each vehicle, including its original cost, driver costs, and maintenance and overhead costs, are maintained.	—	—	—
12. Proper warmup and a daily circle check before starting out are required for all safety devices.	—	—	—

	Yes	No	N/A
13. Results of state inspections are complied with according to deadlines.	—	—	—
14. Drivers follow regulations for daily interior and mechanical care of vehicles.	—	—	—
15. The vehicle replacement program stresses increased safety and greater economy.	—	—	—
16. The school has enough back-up equipment to fill in for vehicles that are out of service.	—	—	—
17. Repair and maintenance facilities are safe and adequately equipped.	—	—	—
18. Depreciation records and schedules are maintained and updated annually.	—	—	—

Routing, scheduling, and operation

1. Bus and other vehicle routes meet the school's policies and students' needs.	—	—	—
2. Routes reflect planning for maximum safety, service, and efficiency.	—	—	—
3. Daily trip instructions or guidelines are available to all drivers.	—	—	—
4. Routes are constantly reviewed and revised for greater efficiency.	—	—	—
5. School hours are staggered to permit maximum use of school vehicles without affecting the academic program.	—	—	—
6. Drivers are given lists of students' names.	—	—	—
7. Student behavior in vehicles is governed by policy.	—	—	—
8. Official student conduct report slips are used.	—	—	—
9. Drivers know how to handle and report problems.	—	—	—
10. Stops are located off busy roads wherever possible.	—	—	—
11. Parking plans (maps) for loading and unloading are available for each scheduled stop.	—	—	—
12. Parking plans are designed around group control and supervision during loading.	—	—	—

4 / Transportation Service

	Yes	No	N/A
13. Faculty parking facilities are located outside the vehicle loading zone.	___	___	___
14. Parent delivery and pickup zones do not conflict with school vehicle traffic.	___	___	___
15. The school tries to limit student riding time in its vehicles.	___	___	___
16. Traffic control around school buildings includes local police support, warning lights, and safety lanes.	___	___	___
17. Vehicle schedules permit reasonable operation during adverse weather, road, or program conditions.	___	___	___
18. Substitute drivers are briefed on routes before starting out.	___	___	___
19. Drivers' practices are periodically checked while en route.	___	___	___
20. Vehicle capacities are not exceeded.	___	___	___
21. Vehicles are kept as full as possible on all routes for more efficient use of equipment.	___	___	___
22. Special arrangements are made for handicapped students.	___	___	___
23. Special vehicles are assigned to serve particular handicaps.	___	___	___
24. The vehicles used for transporting handicapped students are adequately equipped.	___	___	___
25. Transportation schedules are planned to permit students to participate in the total school program.	___	___	___
26. Policies on field trips and extracurricular trips are reviewed periodically.	___	___	___
27. Area and route maps are kept up to date and available for review.	___	___	___

Drivers

1. Information on drivers shows maturity, a past history of safety, no criminal record, good references, and a good work record.	___	___	___

	Yes	No	N/A
2. All drivers are over age twenty-one and hold a valid class-rated driver's license.	___	___	___
3. All drivers have satisfactorily completed a course in school bus safety and training.	___	___	___
4. Annual physical examinations are required, with appropriate restrictions imposed when necessary.	___	___	___
5. A written examination and in-service program stress knowledge of motor vehicle laws, vehicle operation, and control of student passengers.	___	___	___
6. Training sessions are held each year before school opens.	___	___	___
7. Periodic workshops for school vehicle drivers include discussion of discipline problems, driver morale, and other driver concerns.	___	___	___
8. Drivers are encouraged to take part in selecting workshop topics.	___	___	___
9. Professionals from the state department of transportation are used in the school's in-service program for drivers.	___	___	___
10. Drivers are considered representatives of the school to the public.	___	___	___
11. Drivers wear uniforms and are encouraged to look neat.	___	___	___
12. Drivers are evaluated at regular intervals.	___	___	___
13. Drivers are given enough time to become acquainted with assigned routes and related hazards.	___	___	___
14. Drivers follow routes, schedules, and times in daily operation of vehicles.	___	___	___
15. Defensive driving is emphasized at all times.	___	___	___
16. There are policies guiding drivers in emergency situations (breakdown, discipline, handling the handicapped).	___	___	___
17. Drivers are given guidelines for reporting any and all medical problems.	___	___	___

6 / Transportation Service

	Yes	No	N/A
18. Regular instruction is given in the use of fire and first aid equipment.	___	___	___
19. Drivers are trained in conducting emergency vehicle evacuation drills.	___	___	___